

Amendment Under 37 C.F.R. § 1.114(c)  
U.S. Appln. No. 09/670,616

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primer layer of the magnetic layer, and the linear expansion coefficient and the tensile strength of the seed layer and the nonmagnetic primer layer were set to specific values. As a result, film strength is increased, and it is possible to prevent cracking due to thermal expansion which occurs when the magnetic recording medium is exposed to a temperature increase or decrease during the manufacturing process, and the magnetic recording medium for high density recording can be manufactured in a stable manner.

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